

COUNTY COUNCIL  
OF  
HARFORD COUNTY, MARYLAND

BILL NO. 90-58 (As Amended)

Introduced by Councilman Schafer

Legislative Day No. 90-26 Date August 14, 1990

**AN ACT** to add new Section 123-46.1, Homestead Credit, to Article II, Real Property Tax Credits, of Chapter 123, Finance and Taxation, of the Harford County Code, as amended; to establish a homestead property tax credit; to allow the County Council to change the credit; and generally relating to the homestead property tax credit.

By the Council, August 14, 1990

Introduced, read first time, ordered posted and public hearing scheduled  
on: September 18, 1990

at: 7:00 P.M.

By Order: Doris Poulsen, Secretary

PUBLIC HEARING

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on September 18, 1990, and concluded on, September 18, 1990

Doris Poulsen, Secretary

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [Brackets] indicate matter deleted from existing law. Underlining indicates language added to Bill by amendment. Language lined through indicates matter stricken out of Bill by amendment.

1           **WHEREAS,** Chapter 12 of the Acts of the General Assembly of  
2       1990 requires each county to establish an annual cap on real  
3       property assessments for homeowners; and

4           **WHEREAS,** The cap is in the form of a "homestead credit" that  
5       is expressed as a percentage of a homeowner's previous assessment,  
6       and the cap cannot be higher than 110%; and

7           **WHEREAS,** The County Council believes that it is in the best  
8       interests of all Harford County residents to establish a cap that  
9       protects homeowners from excessive property tax increases without  
10      adversely affecting the county's financial standing;

11           **NOW, THEREFORE;**

12       Section 1.       Be It Enacted By The County Council of Harford  
13       County, Maryland, That Section 123-46.1, Homestead Credit, be, and  
14       it is hereby, added to Article II, Real Property Tax Credits, of  
15       Chapter 123, Finance and Taxation, of the Harford County Code, as  
16       amended, all to read as follows:

17       Chapter 123.    Finance and Taxation.

18       Article II.     Real Property Tax Credits.

19       SECTION 123-46.1.   HOMESTEAD CREDIT.

20           A.       THIS SECTION ESTABLISHES THE HOMESTEAD CREDIT PERCENTAGE  
21       REQUIRED BY THE TAX-PROPERTY ARTICLE, §9-105, OF THE ANNOTATED CODE  
22       OF MARYLAND, AS ENACTED BY CHAPTER 12 OF THE ACTS OF THE GENERAL  
23       ASSEMBLY OF 1990.

24           B.       THE HOMESTEAD CREDIT PERCENTAGE FOR THE COUNTY REAL  
25       PROPERTY TAX FOR THE TAXABLE YEAR BEGINNING JULY 1, 1991, IS ~~110%~~  
26       106%.

27           C.       THE COUNTY COUNCIL MAY CHANGE THE HOMESTEAD CREDIT

1 PERCENTAGE FOR ANY SUBSEQUENT TAXABLE YEAR ONLY BY ENACTING AN  
2 ORDINANCE TO AMEND THIS SECTION. ~~LEGISLATION OR ADOPTING A~~  
3 ~~RESOLUTION TO CHANGE THE PERCENTAGE.~~

4 D. UNLESS CHANGED UNDER SUBSECTION C OF THIS SECTION, THE  
5 HOMESTEAD CREDIT PERCENTAGE FOR EACH SUBSEQUENT TAXABLE YEAR SHALL  
6 REMAIN ~~110%~~ 106%.

7 Section 2. And Be It Further Enacted, That this Act shall take  
8 effect 60 calendar days from the date it becomes law.

9 EFFECTIVE: December 7, 1990

BY THE COUNCIL

BILL NO. 90-58 (As Amended)

Read the third time.

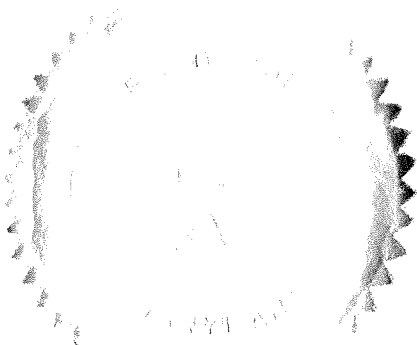
Passed: LSD 90-29 (October 2, 1990)

Failed of Passage: \_\_\_\_\_

By Order

Doris Paulsen, Secretary

Sealed with the County Seal and presented to the County Executive  
for his approval this 3rd day of October, 1990  
at 3:00 o'clock P.M.



Doris Paulsen, Secretary

BY THE EXECUTIVE

COUNTY EXECUTIVE

Date 10-8-90

APPROVED:

BY THE COUNCIL

This Bill, (No. 90-58 As Amended), having been approved by  
the Executive and returned to the Council, becomes law on October  
8, 1990.

Doris Paulsen, Secretary

EFFECTIVE DATE: December 7, 1990